## MORIHARA LAU & FONG LLP

A LIMITED LIABILITY LAW PARTNERSHIP

June 1, 2009

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The Honorable Chairman and Members of the Hawaii Public Utilities Commission 465 South King Street Kekuanaoa Building, Room 103 Honolulu, Hawaii 96813 Attention: Ji Sook Kim, Esq.

Re: Docket No. 2009-0049 - In the Matter of the Application of Wai'ola O

Moloka'i, Inc. ("WOM"), for review and approval of rate increases; revised

rate schedules; and revised rules. Monthly Status Report

Dear Commissioners and Commission Staff:

Pursuant to the Commission's Order Denying WOM's Request to Submit its Unaudited Financial Statements in Lieu of Audited Financial Statements ("Order"), issued on April 2, 2009 in the above-referenced docket, WOM submits this monthly status report regarding the status of its efforts to comply with the Commission's requirements under the said Order.

By letter dated May 4, 2009, WOM notified the Commission that it had retained KPMG, LLP ("KPMG") to audit the company's financial statements, and that based on their initial estimates the on-site audit of the financial records for WOM was expected to be completed within approximately thirty (30) days or by June 3, 2009. It is our understanding that KPMG has encountered some delays, and is now estimating a revised completion date for the audited financial statements of June 15, 2009. Based upon this revised schedule, and assuming there are no questions or other requests from KPMG that need to be resolved, WOM anticipates submitting its amended general rate case application with the audited financial statements by no later than June 30, 2009.

If you should have any questions, please do not hesitate to contact the undersigned. Thank you for your consideration.

Very truly yours,

Michael H. Lau Yvonne Y. Izu

Sandra L. Wilhide

Morihara Lau & Fong LLP Attorneys for Wai'ola O Moloka'i, Inc.

c: Consumer AdvocateMr. Peter A. Nicholas